



STATE OF CALIFORNIA

**STATE BOARD OF EQUALIZATION
VALUATION DIVISION**

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Executive Director
No. 99/48

August 25, 1999

TO COUNTY ASSESSORS AND COUNTY AUDITOR/CONTROLLERS:

LISTING OF STATE ASSESSEES

Enclosed are two current listings of 690 companies whose property is subject to ad valorem assessment by the Board of Equalization for the lien date 1999. The first list is alphabetical by assessee name. The second list is numerical by assessee account number. The Valuation Division groups the assessees numerically by industry as follows:

Industry	SBE No.
Gas, Electric, Water and Gas Transmission	100 - 199
Local Exchange Telephone Companies	200 - 399
Pipeline Companies	400 - 499
Railcar Maintenance Facilities	500 - 699
Railroad Companies	800 - 899
Long Distance Telephone Companies	2000 - 2499
Wireless Telephone Companies	2500 - 2599
Radio Common Carrier Companies	3000 - 3999
Long Distance Telephone Companies	7500 - 7999
Wireless Telephone Companies	D001 - D999
Long Distance Telephone Companies	P001 - P999

The property of these companies is state assessed pursuant to section 721 of the Revenue and Taxation Code and section 19 of Article XIII of the California Constitution. The Board's assessment jurisdiction consists of two categories.

The first category of jurisdiction is over all property necessary for the mechanical functioning of an intercounty pipeline, flume, canal, ditch, or aqueduct. These types of assessees have an assessee account number in the four hundred series (400-499). This category of jurisdiction is property specific; the type of business in which the owner engages is not a determining factor. For pipeline property, the Board's jurisdiction does not extend to land interest (fee or easement) or delivery facilities. For assessees in this group, the Board's assessment jurisdiction does not extend to personal property unless the personalty is directly related to the proper mechanical functioning of the pipeline.

The second category of jurisdiction is related to the line of business in which the entity engages. The relevant lines of business are regulated railroads, regulated telecommunications, regulated transmission or sale of natural gas (not an intercounty pipeline), regulated transmission or sale of electricity, and property owned by entities that operate private railroad cars in the state. The Board assesses all the California property owned or used by these assesseees. The Board may delegate the assessment authority to a county assessor for property used but not owned by this type of assessee and for which the county assessed owner is responsible for property taxes. When this delegation is made for personalty that is to be assessed locally, the property is reported on Form SBE-600B to the Board's Valuation Division. After review, the Valuation Division transmits the forms to the appropriate county assessor.

The enclosed lists of state assesseees should be useful when determining whether to assess property at the county level. Any questions regarding specific Board-assessed properties or Board assesseees should be referred to Ms. Mary L. Tunstall of the Valuation Division at (916) 327-2739.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:mt

Enclosures